


WELCOME TO YOUR 2000 INCOME TAX FORM

In this book you will find the following:

- Form MO-1040P: a new short form created to simplify your tax filing process!
- **Frequently asked questions**, shown as  on the form with answers on pages 6, 7, 19, 20, and 21, which should help you understand why and what we are asking you to provide.
- Line-by-Line Instructions to help you find your Missouri Itemized Deductions are on page 21.
- Line-by-Line Instructions to help you figure your Pension Exemption are on page 22.
- A worksheet on page 8 should make it easy to find the information needed from your federal form.
- Diagrams of Federal Telefile Tax Record and Federal Forms 1040EZ, 1040A and 1040, pages 27 and 28.
- Property Tax Credit Table on pages 29 and 30 and a Pharmaceutical Tax Credit Table on page 4 of the return.
- A list of school district codes, pages 31 and 32.

So let's get started! This should only take a few minutes to fill out (if you have already completed your federal form)!

And don't forget if you get stuck, you can call us at an office located near you! See page 5 for phone numbers and addresses.

FREQUENTLY ASKED QUESTIONS ABOUT YOUR TAX BOOK

Did I receive the correct tax form?

Unless your filing situation changed from last year, you most likely received the correct tax form. The department wants to make your tax filing process as painless as possible, by simplifying the tax filing process! Our efforts include sending you the **easiest** tax form that meets your tax filing needs, as well as providing you with filing alternatives.

How do I learn more about my tax filing alternatives?

You may select electronic filing (e-file) as an alternative for filing your tax return. (You can e-file even if you claim the property tax credit, pharmaceutical tax credit or a pension exemption!) Access <http://dor.state.mo.us/tax/elecprog.htm> for more information about e-file. If your filing situation has changed and you are a one income filer or you are filing a

combined return, but you do not itemize your deductions or have any other special filing situations, you may qualify to use the department's free online filing. (You may claim the pharmaceutical tax credit using WEBFile if eligible.) Access <http://dor.state.mo.us/tax> to experience quick results with our online filing application!

How do I get a quick refund?

FILE EARLY, FILE ELECTRONIC! Returns filed before April 1 will receive refunds much faster than those filed in April.

What is Form MO-1040P?

Form MO-1040P, included in this book, is a new short form designed to meet your tax filing needs. You may use Form MO-1040P to file your individual income tax return and claim the property tax credit, the pharmaceutical tax credit and/or the pension exemption. You no longer need to complete two forms to claim your credits and you no longer have to use the complicated long form to claim your exemption and file your taxes!

What if I don't qualify for each tax benefit provided on Form MO-1040P?

You can still use Form MO-1040P to file your taxes. Even though you may not qualify for all three (3) this year, at least you are now aware of your possible tax benefits and you may qualify for each benefit in the future. Form MO-1040P will be easier than the long form to complete even if you don't qualify for each tax benefit.

If I choose to file a paper return, how do I know if my filing situation has changed and I need a different tax form?

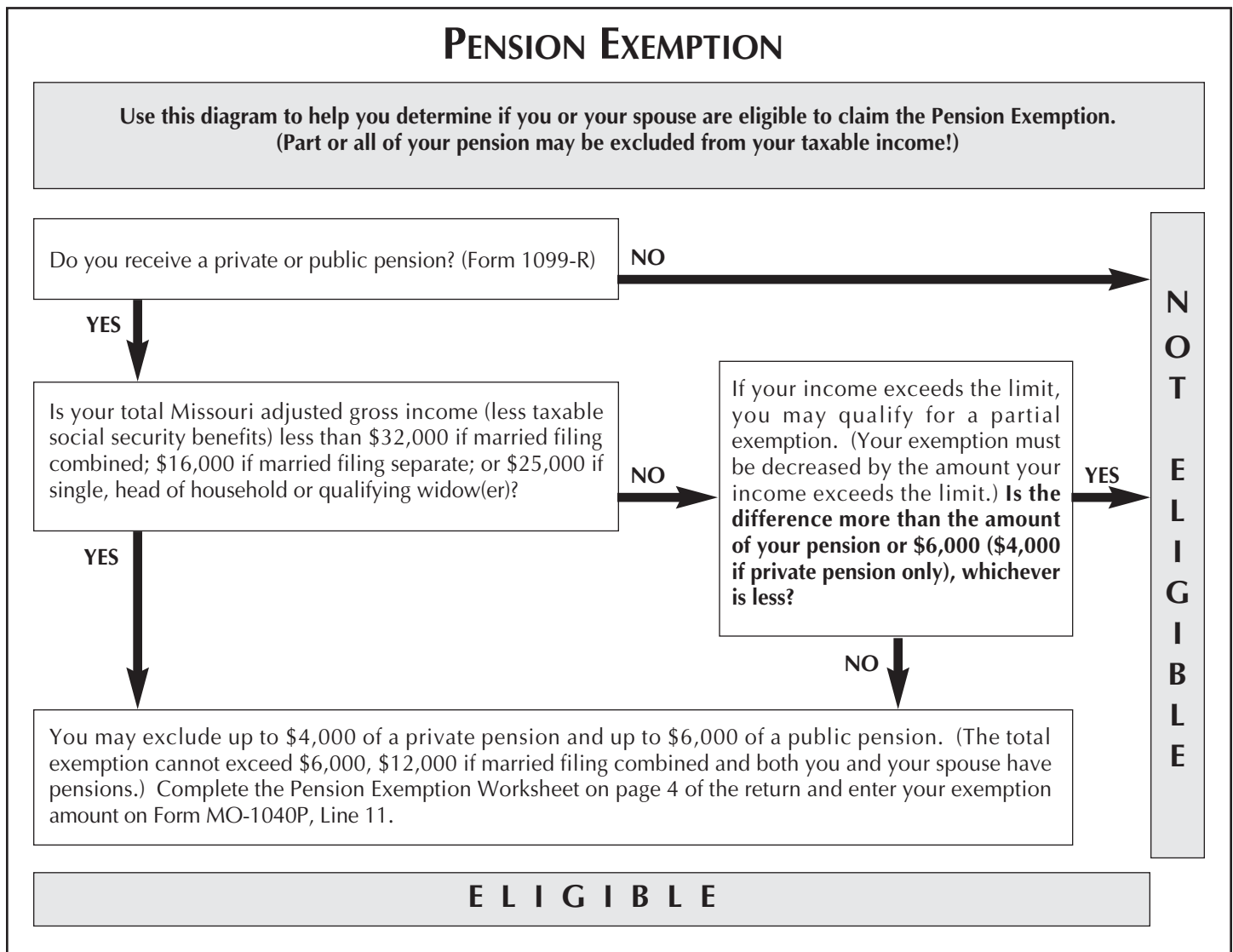
The department offers various short forms for filing individual income tax returns. If your filing situation has changed and you do not qualify to file this short form, you may still qualify to use another short form. If you have questions about the form you received, you may contact the department by e-mail at: income@mail.dor.state.mo.us or by calling (800) 877-6881 or visit <http://dor.state.mo.us/tax> where we will help you select the easiest form for you.

SPECIAL FILING SITUATIONS—YOU NEED TO FILE A DIFFERENT TAX FORM OR USE A TAX FILING ALTERNATIVE IF:

1. Your household income for claiming the property tax credit includes public relief, public assistance, SSI or AFDC. (Use Form MO-PTC.)
2. You have income from another state.
3. You have military pay that is not taxable.
4. You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Interest from federal exempt obligations;
 - d. Interest from state and local obligations;

- e. Capital gain exclusion;
 - f. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - g. You qualify for a property tax credit and you have Missouri modifications such as railroad retirement or exempt interest (you will need to complete Form MO-1040 and Form MO-PTC);
5. You qualify for a property tax credit and you have exempt interest or pension income not included in federal adjusted gross income or Missouri adjusted gross income.
 6. You qualify for a property tax credit and you are married filing a combined Missouri individual income tax return, but you **lived separate the entire year**, so you are filing a separate property tax credit claim. (You will need to complete Form MO-1040 and Form MO-PTC.)
7. You claim:
 - a. Miscellaneous tax credits (taken on Form MO-TC);
 - b. The self-employment health insurance deduction;
 - c. A credit made with the filing of a Form MO-60, Application for Extension of Time to File.
 8. You owe a penalty for underpayment of estimated tax.
 9. You are filing an amended return. (If you are amending a return and you claimed the property tax credit, you will need to file Form MO-1040 and Form MO-PTC and check the "Amended Return" box at the top of each form.)
 10. You owe tax on a lump sum distribution included on Federal Form 1040, Line 40.
 11. You owe recapture tax on low income housing credit.

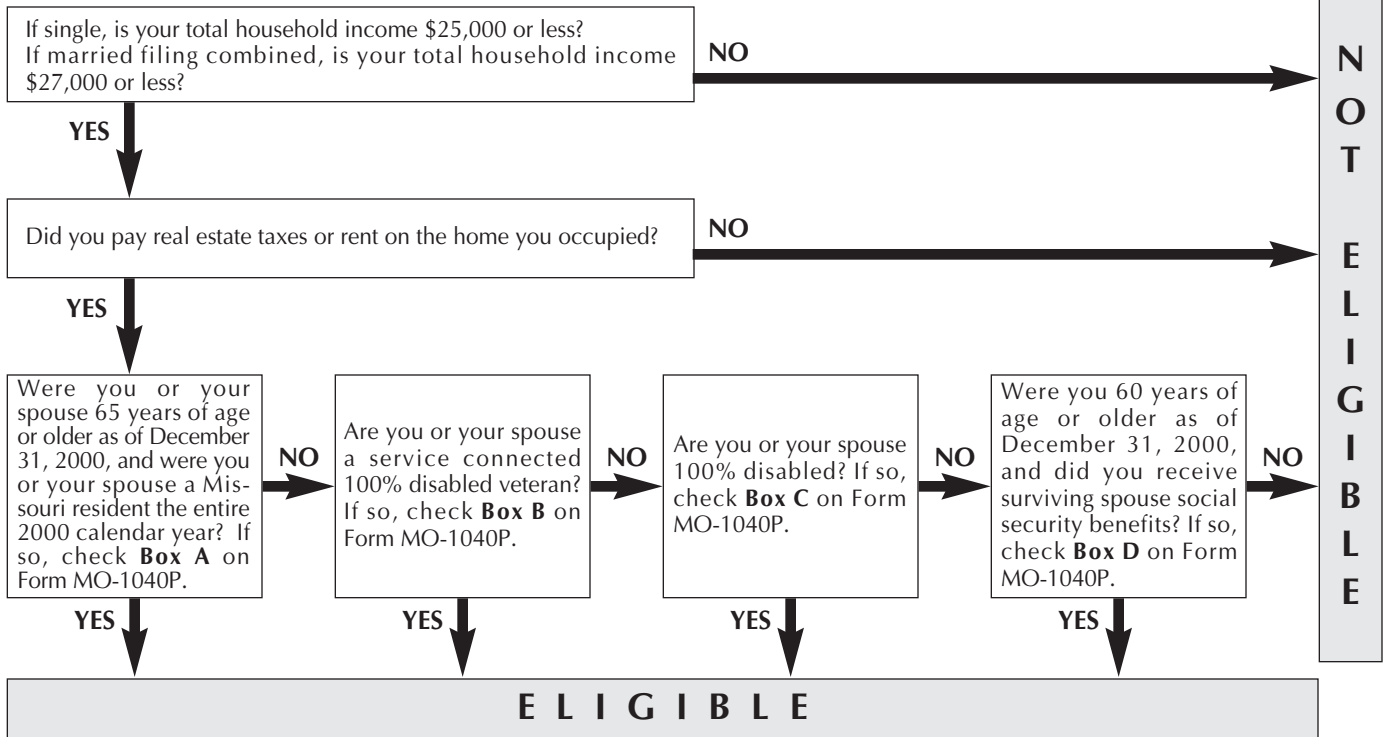
The following charts will help you determine which tax benefits you may qualify to take on Form MO-1040P.



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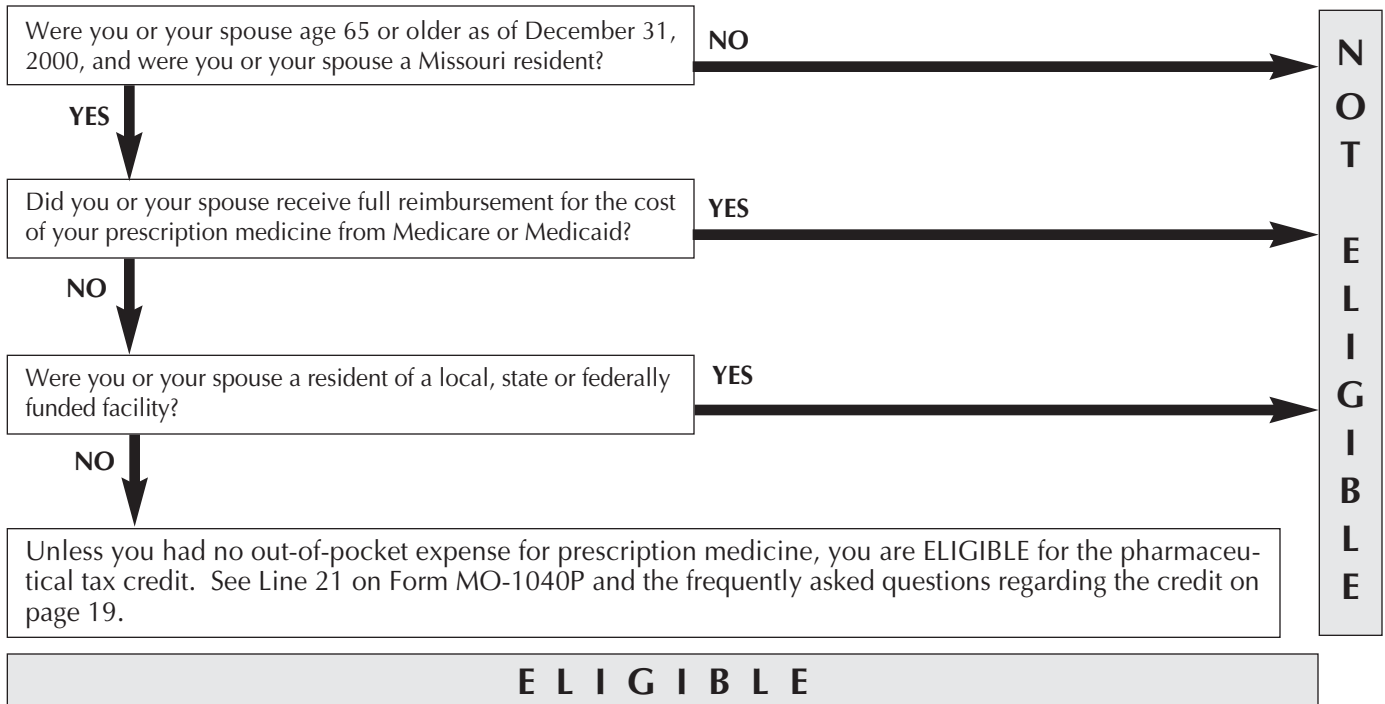
PROPERTY TAX CREDIT

Use this diagram to help you determine if you or your spouse are eligible to claim the Property Tax Credit.



PHARMACEUTICAL TAX CREDIT

Use this diagram to help you determine if you or your spouse are eligible to claim the Pharmaceutical Tax Credit.



Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City*

2018 William St.
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

*Effective July 1, 2001, the Jefferson City Tax Assistance Center will be located at 3237 West Truman Blvd., Suite 100.

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Missouri Refund Inquiry Line	(573) 526-8299
Forms-by-Fax	(573) 751-4800
Telefile Extension to File	(800) 200-4842

Download forms from our web site: <http://dor.state.mo.us/tax>

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

Off-Site Locations

Department of Revenue representatives visit various locations throughout the state to help claimants complete their Property Tax/Pharmaceutical Tax Credit Claims. Watch for local advertisements or contact your local Tax Assistance Center, listed above, to see when we may be serving a location near you!



FREQUENTLY ASKED QUESTIONS OF THE MISSOURI FORM MO-1040P

If all the addressing information on the label is correct, please attach the label to the income tax form and print or type your social security number(s) in the spaces provided. Enter your county of residence and the correct number of the public school district in which you reside.



Why would I check myself as a non-obligated spouse?

If your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., you may want to check this box. By doing so, Missouri will not use your portion of any refund to pay those amounts owed by your spouse.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.



Who is eligible for the property tax credit?

If you meet any of the following qualifications, you are eligible for the property tax credit. Mark the qualification that makes you eligible for the property tax credit and make sure you complete Lines 23 through 33 to figure your credit. (If you are not eligible, skip Lines 23 through 33.) To be eligible for the tax credit, one of the following qualifications must apply to you.

- A. You or your spouse must be 65 years of age or older as of December 31, 2000. If your spouse was 65 or older and died during calendar year 2000, you still qualify for the credit even if you are not age 65. Also, you or your spouse must have been a Missouri resident for the entire 2000 calendar year. If claimant would have otherwise qualified for a property tax credit and would have been a resident for the entire 2000 calendar year, but died before the last day of the calendar year, the claimant would still qualify for the credit for 2000.

OR

- B. You may also qualify for this credit if you or your spouse is a veteran of any branch of the armed forces of the United States or this state and you or your spouse became 100% disabled as a result of such service. **Note:** You must enclose a copy of the letter received from the Department of Veterans Affairs that states your qualifications as a 100% service connected disabled veteran. This letter must state, **"To be filed with Property Tax Credit Claim."**

OR

- C. If you are under age 65, you may qualify for the credit only if you are disabled as defined in Section 135.010(2), RSMo. **Note:** Rent must be paid by the claimant.

100% Disabled: (as defined in Section 135.010(2), RSMo) The inability to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant is not required to be gainfully employed prior to such disability.

Disabled Verification. If you are under age 65, a doctor must certify that you are disabled by completing Federal Form 1040, Schedule R Instructions, page 4 or Federal Form 1040A, Schedule 3 Instructions, page 4. You may also verify you are disabled by enclosing a copy of Form SSA-1099, a letter from the Social Security Administration providing the date of disability or a copy of your Medicare card (not Medicaid card). **Note:** Minor children (under age 18) do not qualify.

OR

- D. You must be 60 years of age or older as of December 31, 2000, (born before 1941) and received surviving spouse social security benefits during 2000. You must enclose a copy of Form SSA-1099.

Note: Your total household income cannot exceed \$25,000. However, if your filing status is "married filing combined" the total combined household income cannot exceed \$27,000.



Why do my spouse and I have to split our income on the Missouri tax form?

It is to your benefit to split the income between you and your spouse. It reduces the rate at which your combined incomes are taxed.



What was my income on my 2000 federal return?

The combined income for you and your spouse must equal the income you reported on your federal return. To help split the income, a worksheet has been provided on page 8 of this book. Don't forget to complete the worksheet before you begin the form. This will give you the answer you need.



Can I subtract my state tax refund?

You can subtract the state income tax refund that is included in your federal adjusted gross income (Federal Form 1040, Line 10). (You must have itemized your deductions last year to have an amount included on Federal Form 1040, Line 10.)

If you claim a subtraction for a state income tax refund, you must enclose a copy of your Federal Form 1040. **(A diagram of the Federal Form 1040 is located on page 28.)**



How do I figure my Missouri income percentage?

Take the income you figured for yourself on Line 3 and divide by the total found on Line 4. Then do the same for your spouse's income on Line 3. The total of the two must equal 100%. (Round to the nearest whole number.)

Yourself Line 3 divided by Line 4 = _____

Your spouse Line 3 divided by Line 4 = _____



What is my federal income tax deduction?

Missouri allows you a deduction for the federal income taxes you paid. Do not use the federal withholding amount from your Form W-2(s). The chart below shows you how to figure this deduction from your federal return.

Federal Form	1040EZ	1040A	1040
Line Number	10 – 8A	33 – 38A	51 – 41 – 60A

If this results in a negative number, enter zero (0).

Place this number in the first box, but you can only claim a maximum of \$5,000 (\$10,000 if married filing combined). You may only place the lower of the amount you paid or the maximum amount in the second box. **Your federal income tax deduction must be taken from your federal return (not your Form W-2(s)). Diagrams of your federal return are provided on pages 27 and 28.**



How do I know if I should take the standard deduction or itemized deduction?

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your state return. **But**, if you or your spouse marked any of the boxes for 65 or older or blind, please see your federal return for your standard deduction amount.

Single	Married Filing A Combined Return or Qualifying Widower	Head of Household	Married Filing Separate
\$4,400	\$7,350	\$6,450	\$3,675

If you itemized on your federal return, you may want to itemize on your state return or take the standard deduction, whichever results in the higher deduction amount. To figure your itemized deductions, please fill out the schedule on page 3 of the return. **If you itemize deductions on your federal return, you must enclose a copy of Federal Form 1040 (pages 1 and 2) and Schedule A.**



How do I figure my dependent deduction?

Multiply \$1,200 by the total number of dependents you claimed as dependents on your federal return. **Do not include yourself or your spouse.**



Multiply \$1,000 by the total number of people age 65 or older you claimed as dependents on your federal return. If dependents receive state funding or Medicaid, they do not qualify. **Do not include yourself or your spouse. Enclose a copy of your federal return (pages 1 and 2).**



What is a pension exemption?

A pension exemption allows you to exclude part or all of your pension from being taxable to Missouri. If you received a pension (Form 1099-R), complete the pension exemption worksheet to see how much of your pension may be tax free! You must include pages 1 and 2 of your federal return and Form 1099-R(s) to claim the exemption.



What qualifies as the long-term care insurance deduction?

If you paid premiums for qualified long-term care insurance in 2000 you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance includes coverage for at least 12 months for people with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person.

A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses go to Line B, if not skip to Line H.

B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____

C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

D. Enter the amount of qualified long-term care included in Line C. D) \$ _____

E. Subtract Line D from Line C. E) \$ _____

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____

G. Subtract Line F from Line A. G) \$ _____

H. Multiply Line G (or Line A if you did not have to complete Lines B through F) by 50%. Enter here and on Form MO-1040P, Line 12. H) \$ _____

Include a copy of your Federal Form 1040 (pages 1 and 2) and a copy of your Federal Schedule A (if you itemized your deductions).

Continued on page 19

SPLITTING YOUR INCOME

Looks like you are ready to go! Do you have a copy of your 2000 federal return? You will need it to complete this worksheet. If you are married filing combined, complete this worksheet before you begin the Income section of the tax form. The chart provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line 18 and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Your Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.
- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state tax refund should be split according to your last year's income percentages found on Line 5 of your 1999 Missouri income tax return (Form MO-1040).

Splitting Your Income for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Yourself		Your Spouse
1. Wages, salaries, tips, etc.	1	7	7		00	1 00
2. Taxable interest income	2	8a	8a		00	2 00
3. Dividend income	none	9	9		00	3 00
4. State and local income tax refunds	none	none	10		00	4 00
5. Alimony received	none	none	11		00	5 00
6. Business income or (loss)	none	none	12		00	6 00
7. Capital gain or (loss)	none	10	13		00	7 00
8. Other gains or (losses)	none	none	14		00	8 00
9. Taxable IRA distributions	none	11b	15b		00	9 00
10. Taxable pensions and annuities	none	12b	16b		00	10 00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11 00
12. Farm income or (loss)	none	none	18		00	12 00
13. Unemployment compensation	3	13	19		00	13 00
14. Taxable social security benefits	none	14b	20b		00	14 00
15. Other income	none	none	21		00	15 00
16. Total (add Lines 1 through 15)	4	15	22		00	16 00
17. Less: federal adjustments to income	none	18	32		00	17 00
18. Federal adjusted gross income (Line 16 – Line 17) Enter amounts here and Line 1 of Form MO-1040P	4	19	33		00	18 00

This is the answer to Question Number 1
on Form MO-1040P.



How do I figure my tax?

If your Missouri taxable income is less than \$9,000, use the tax table on page 3 of the tax form. If the Missouri taxable income is over \$9,000, then subtract the \$9,000 from your Missouri taxable income and multiply the difference by 6%. **This figure should be added to \$315 and placed on Line 16. Repeat this process for your spouse.**



What are estimated tax payments?

Estimated tax is a method used to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, capital gains, prizes, awards and some pensions/annuities and Individual Retirement Accounts (IRAs). Quarterly estimated tax payments are due April 15, June 15, September 15 and January 15.



What is the pharmaceutical tax credit?

The Missouri Legislature passed a law which gives taxpayers a credit or refund of up to \$200 for the purpose of offsetting the cost of legend drugs (prescription drugs). To qualify for the credit, you must have been 65 years of age or older December 31, 2000, and a Missouri resident. (If you and your spouse were both age 65 or older, you each qualify for the credit.)

The credit amount is \$200 or the amount of your prescription expenses, whichever is less. You do not qualify for the credit if you received full reimbursement from Medicaid or Medicare or you were a resident of a local, state or federally funded facility. (If you did not have any pharmaceutical expenses, enter zero (0) on Line 21. If Line 21 is left blank, the department will assume you had no expenses.)

If your Missouri adjusted gross income (Line 3) is more than \$15,000, you must reduce your credit by \$2 for every \$100 your income exceeds the limit. If your credit amount is \$200, but must be reduced because your Missouri adjusted gross income is more than \$15,000, the chart located on page 4 of the return will help you figure your credit. (If you have \$25,000 of income or more, you will not qualify for a credit.)



How is the property tax credit or refund figured?

Your real estate tax or 20% of your rent paid is compared to your total income to arrive at a credit amount or an amount refundable to you. (The maximum amount of credit or refund is \$750.) This section will guide you through the process of totaling your household income and arriving at an amount of rent or real estate tax that may be credited or refunded. Once you have totaled your income and your tax or rent, you simply apply the two numbers to the chart in this book to get your total credit or refund. (If you did not meet any of

the qualifications listed on the front of Form MO-1040P, you may skip this section.)



Why do I have to list my social security benefits?

The property tax credit is based on total household income rather than Missouri adjusted gross income. Some household income may not be taxable, so to figure your credit you have to add income not included in your Missouri adjusted gross income. Enter the total portion of your social security benefits that are not already included as taxable on Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. If none of your social security benefits were taxable on your federal return, enter your total social security benefits. Enclose Form SSA-1099(s) with your return.



Why do I have to include veteran's payments and benefits?

If you are a 100% service connected disabled veteran, you are not required to list veteran's payments and benefits. If you are the surviving spouse of a 100% service connected disabled veteran, all of the veteran's benefits must be reported. (Veteran's payments and benefits include education or training allowances, disability compensation, grants and insurance proceeds.)



What is a nonbusiness loss and why do I have to add it to household income?

A nonbusiness loss is a loss of income that did not result from a trade or a business. (Losses from Federal Form 1040, Schedule F are considered business losses.)

If you included nonbusiness losses on Form MO-1040P, Line 1, enter the amount of the loss on Line 26. (Section 135.010.4(d), RSMo, provides that no deduction shall be allowed for losses not incurred in a trade or a business. As a result, if you have claimed a loss and it is not a business loss, it must be added back into your household income for purposes of figuring your credit.)



How do I know if I need to reduce the amount of real estate tax for my property tax credit?

You may enter the total amount of city and county real estate tax you paid (excluding special assessments such as sewer lateral tax and parks/trafficway tax) unless any of the following apply to you.

You **MUST REDUCE** the amount of real estate tax that you paid if:

- Your residence includes more than five (5) acres. You are limited to the taxes paid on your home, and up to five (5) acres. If you have more than five (5) acres, you must enclose Form 948, Assessor Certification, from your county assessor's office.

- You own a mobile home. (Only include the portion of tax on your receipt that applies to your mobile home. Include Form 948, Assessor Certification.)
- You use part of your home for rental or business purposes. (Enter the percentage you use as your home.)
- You shared your home with relatives and/or friends. (Enter the appropriate percentage that you occupied.)

Use the worksheet below to help you reduce your tax if necessary.

Enclose copies of 2000 real estate tax receipts stamped paid to verify real estate tax claimed on Line 30.

(See FAQ T on page 19.)

Real Estate Tax Worksheet

Enter the total real estate tax you paid (exclude special assessments listed on your receipt) \$ _____

If your home or farm is more than five (5) acres, enter percentage from Form MO-948, Assessor Certification %

If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax) %

If part of your home is used for rental or business purposes, enter the percentage you use as your home. %

If your home is occupied by two (2) or more individuals (not a married couple) enter the percentage owned/paid for the person filing this claim. %

To reduce your tax, multiply the total real estate tax by the percentage listed above and enter the result on Line 30. \$ _____

checks will be acceptable if your landlord will not provide a receipt.



How do I arrive at my credit amount?

Use the table on page 29 and compare the amount of your total real estate tax and/or rent (Line 32) to your net household income (Line 29). Use the table to determine your credit amount. (Examples are provided on the table.) The maximum credit amount is \$750.



Why would I want to apply any or all of my refund to next year's taxes?

You may reduce the amount of tax you may have to pay with next year's Missouri return.



What are my payment options?

You can enclose a check or money order (U.S. Funds only) for the total amount due, payable to: Missouri Director of Revenue. Please do not post-date checks; they will be cashed upon receipt. Payments must be postmarked by **April 16, 2001**. If you have an amount due, you can pay by credit card, regardless of when you file your return, but the balance due must be paid by the due date to avoid additions to tax and interest. The department accepts Mastercard, Discover and American Express. Call toll-free **(888) 296-6509**. There will be a convenience fee charged to your account for processing.

Amount Tax Paid	0-32.50	32.51-500.00	500.01-1,500.00	1,500.01+
Convenience Fee	\$1.00	3.1%	2.6%	2.3%

(You may still make a trust fund contribution if you have an amount due. Provide a separate check. The minimum contribution is \$2.00; \$4.00 if married filing combined.)

FREQUENTLY ASKED QUESTIONS OF THE MISSOURI ITEMIZED DEDUCTIONS



How much of my rent can I include to figure the property tax credit?

You may include your total rent paid for the home you occupied during 2000. You will multiply this amount by 20% (.20) to determine your allowable rent equivalent to real estate tax paid. Complete and enclose one Form MO-CRP, Certification of Rent Paid for each rented home occupied. Enclose a copy of your 2000 rent receipt(s) from your landlord (including the housing authority, nursing home or residential care facility). The landlord must sign the receipt and include his/her tax identification number or social security number. Copies of cancelled



What can I include in my Missouri Itemized Deductions?

You may include the items that are in your federal itemized deductions, except state income tax. You may also include one-half of your self-employment tax and your withholdings for social security tax, Medicare tax and railroad retirement tax reported on your Form W-2(s). However, if your withholding for social security and/or railroad retirement exceed the maximum, the excess amount may not be included. A cultural contribution is provided for an approved literary, musical, scholarly or artistic composition. **Monetary contributions do not qualify.**



Why do I have to subtract my state taxes from my itemized deductions?

The state of Missouri allows a deduction for the federal tax you pay. The state tax is included in your federal itemized deductions and it cannot be included in your Missouri itemized deductions.



Why should I complete this worksheet?

If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separate) your federal itemized deductions were reduced. You should complete the worksheet to be sure you only subtract the amount of state and local tax you were allowed on your federal itemized deductions. Failure to complete the worksheet may result in you paying too much tax.



LINE-BY-LINE INSTRUCTIONS FOR THE MISSOURI ITEMIZED DEDUCTIONS

- **You must enclose a copy of your Federal Form 1040 and Federal Schedule A with your Missouri return if you itemize your deductions.**
- **You cannot itemize your deductions if you took the standard deduction on your federal return.**

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Enter the amount from Federal Form 1040, Line 36 on Line 1. Include on Line 1 your approved cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-5746 to verify your contribution qualifies.

LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Enter in the first box on Line 2 the social security tax **you** paid in 2000, from the social security tax withheld box on your 2000 Form W-2(s), (not to exceed \$4,724). Enter in the second box on Line 2 the Medicare tax **you** paid in 2000, from the Medicare tax withheld box on your 2000 Form W-2(s). Enter the total of these two boxes on Line 2. Repeat these steps using **your spouse's** information and enter on Line 3.

LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Enter in the first box on Line 4 the railroad retirement tax, Tier I and Tier II, that was withheld from **your** wages during 2000 (not to exceed \$7,502). This amount includes a Tier I maximum of \$4,724 and Tier II maximum of \$2,778. Enter in the second box on Line 4 the Medicare tax **you** paid in 2000. Enter the total of these two boxes on Line 4. Repeat these steps using **your spouse's** information and enter on Line 5.

Note: If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as

shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 61, or, if only one employer, the amount refunded by the employer.

LINES 6 AND 7 — SELF-EMPLOYMENT TAX

Enter in the first box on Line 6 the self-employment tax **you** paid in 2000 from the Federal Form 1040, Line 52. Enter in the second box on Line 6, **your** portion of the amount of self-employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 6. Repeat these steps using **your spouse's** information and enter on Line 7.

LINE 8 — TOTAL

Add Lines 1 through 7. Enter the total on Line 8.

LINE 9 — STATE AND LOCAL INCOME TAXES

Enter on Line 9 the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$128,950 (\$64,475 if married filing separate) complete the Worksheet for Line 9.

Note: The state and local tax you claim on your federal itemized deductions must be subtracted from Missouri itemized deductions. Because at the federal level your itemized deductions are reduced if your income is greater than \$128,950 (\$64,475 if married filing separate), you need to complete this worksheet so that you subtract only the amount of state and local tax you were allowed on your federal itemized deductions. **Do not complete Lines 9 and 10.** If you don't complete the worksheet (and you should complete it) your Missouri itemized deductions will be lower than they should be, and you'll pay too much tax!

WORKSHEET, LINE 9

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 2000, the threshold is income over \$128,950 (\$64,475 if married filing separate).

LINE 10 — EARNINGS TAXES

Enter on Line 10 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 9.

LINE 11 — NET STATE INCOME TAXES

Subtract Line 10 from Line 9 and enter the result on Line 11 or if you completed the worksheet for Line 9, enter the amount from Line 8 of the worksheet.

LINE 12 — MISSOURI ITEMIZED DEDUCTIONS

Subtract Line 11 from Line 8 and enter the result on Line 12, and on front of form, Line 8. If this amount is less than the federal standard deduction (see federal income tax form instructions for amount), then you should enter the standard deduction amount on front of form, Line 8, unless you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your

federal return, you must enter the amount from Line 12 on the front of the form, Line 8.



LINE-BY-LINE INSTRUCTIONS FOR THE PENSION EXEMPTION

In 2000, all pension income that is taxable on your federal return, is also subject to tax by the state of Missouri. However, recipients of pension payments provided by the United States, this state, any other state or any political subdivision of this or any other state, are eligible to exempt the first \$6,000 of such payments received during 2000. In addition, recipients of private pensions are eligible to exempt the first \$4,000 of such payments received during 2000. **Your total pension exemption, including government pensions and private pensions cannot exceed \$6,000.** In order to be eligible for the full pension exemption, the recipient's Missouri adjusted gross income must fall within certain income limitations. If your income exceeds the limitation, you may qualify for a partial exemption. The amount of your exemption must be decreased by the amount that your income exceeds the income limitations. The worksheet on page 4 of your return is designed to assist you in computing the amount of pension exemption you may be entitled to take on Form MO-1040P, Line 11. **A copy of your federal return (pages 1 and 2) and Form 1099-R(s) must accompany your Form MO-1040P when filed; otherwise the exemption will be disallowed.**

LINE 1 — MISSOURI ADJUSTED GROSS INCOME

Enter the Missouri adjusted gross income (total income) from Form MO-1040P, Line 4.

LINE 2 — TAXABLE SOCIAL SECURITY

Enter the taxable amount of your 2000 social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b.

LINE 3 — MODIFIED MISSOURI ADJUSTED GROSS INCOME

Subtract Line 2 from Line 1 to arrive at your modified Missouri adjusted gross income. This amount is only for use in determining whether your income exceeds the maximum income limitation for receiving a full pension exemption.

LINE 4 — DETERMINE APPLICABLE INCOME LIMITATION

Check the appropriate filing status box and enter the corresponding amount on Line 4. If your modified Missouri adjusted gross income on Line 3 exceeds the applicable income limitation on Line 4; you may still be eligible for a partial pension exemption. **Your pension exemption will be reduced by the amount your income exceeds the applicable income limitation.**

LINE 5 — PENSION EXEMPTION REDUCTION

If Line 3 is less than or equal to Line 4, enter zero (0) on Line 5. If Line 3 is greater than Line 4, you must reduce your pension exemption. Subtract Line 4 from Line 3 and enter the amount on Line 5. If Line 5 is greater than \$6,000 (\$12,000, if filing combined), you do not qualify for a pension exemption.

LINE 6 — TAXABLE PRIVATE PENSION

Enter the total amount of taxable private pension(s) received in 2000 from Federal Form 1040A, Line 11b and Line 12b or Federal Form 1040, Line 15b and Line 16b. Do not include any payments from government pensions or social security benefits on this line.

LINE 7 — PRIVATE PENSION EXEMPTION

Enter on Line 7Y the amount on Line 6Y or \$4,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$4,000, whichever is less. Each recipient is eligible for up to \$4,000 of exemption, but the amount of exemption cannot exceed the amount of payments received in 2000.

LINE 8 — TAXABLE GOVERNMENT PENSION

Enter the total amount of taxable government pension received in 2000 from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. **Do not include any payments from private pensions or social security benefits on this line.**

LINE 9 — SUBTOTAL

Add Line 7Y and Line 8Y and enter the total or \$6,000, whichever is less, on Line 9Y. Add Line 7S and Line 8S and enter the total or \$6,000, whichever is less, on Line 9S. Each recipient's total pension exemption cannot exceed \$6,000. **If you qualify for both a government pension exemption and a private pension exemption, your combined total exemption cannot exceed \$6,000.**

LINE 10 — TOTAL

Add Line 9Y and Line 9S and enter the total on Line 10.

LINE 11 — TOTAL PENSION EXEMPTION

Subtract Line 5 from Line 10. Enter the total on Line 11 and on Form MO-1040P, Line 11. Your exemption must be reduced by the amount your income exceeds the limitations. For example, if you are single and your modified Missouri adjusted gross income (Line 3) is \$26,000, Line 5 would be \$1,000. If your total (Line 10), is \$4,000, your total pension exemption would be \$3,000 (Line 10 minus Line 5). If a negative number is calculated, enter zero (0). **(Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.)**



GENERAL INFORMATION

ROUNDING ON MISSOURI RETURNS

You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.

WHEN TO FILE

Calendar year taxpayers must file no later than **April 16, 2001**. Late filing will subject taxpayers to charges for interest

and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year. When the due date falls on a Saturday, Sunday or legal holiday, the return will be considered timely if filed on the next business day.

WHERE TO FILE

If you are due a refund or you have no amount due, mail all required materials to: **Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.**

If you have a balance due, mail all required materials to: **Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.**



ELECTRONIC FILING

Individual income tax returns for 2000, including those with a refund, balance due or no balance due, may be filed electronically. You have the option to request that any refund be directly deposited to your bank account. You can file electronically even if you qualify for the property tax credit, the pharmaceutical tax credit and/or the pension exemption. Electronic filing of returns must be done by an Internal Revenue Service approved preparer. Check with your preparer for more information.



WEBFile

The department offers a free internet filing application for your state income tax return! The application is available to you if you are a one income filer or a combined filer and you do not itemize your deductions. (You may also claim the pharmaceutical tax credit if eligible.) You will need your 10-digit Processing Identification Number (PIN) located on your label from your tax book to use the filing application. First, complete your federal return. Then, visit the department's web site at <http://dor.state.mo.us/tax> to access the department's WEBFile application.

FILL-IN FORMS THAT CALCULATE

The department is offering another new and exciting tool to help you figure your taxes and simplify your tax filing process. Access our web site at <http://dor.state.mo.us/tax> to enter your tax information and let us do the math for you! An application on our web site will help you choose the easiest form for you!

SOCIAL SECURITY NUMBER

Include your social security number and your spouse's social security number on any correspondence or remittance sent to the Department of Revenue.

ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the Department of Revenue of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.** This will help in forwarding any refund check or correspondence to your new address as promptly as possible.

CONSUMER'S USE TAX

If during the calendar year, you made out-of-state purchases of tangible personal property totaling more than \$2,000

(through mail-order catalogs or otherwise) for use in Missouri that sales or use tax was not charged, you must report and pay Missouri consumer's use tax on those purchases. See Form 4340, Individual Consumer's Use Tax Return for more information. **The due date for this return is April 16, 2001.**

PAYMENT PLAN REQUEST

If you are unable to pay the tax owed in full on the due date, you may obtain a Form 4338, Individual Income Tax Payment Request by writing to: **Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, visit our web site at <http://dor.state.mo.us/tax> or call (800) 877-6881 (TDD (800) 735-2966).**

INTERNET/WORLD WIDE WEB

The Department of Revenue has a web site that individuals can access at <http://dor.state.mo.us/tax> to obtain informational materials and Missouri tax forms.

TAX FORMS AVAILABLE BY FAX

Blank Missouri tax forms are available by fax. To access the "Forms-by-Fax" System call (573) 751-4800 from your **fax machine handset**. The "Forms-by-Fax" System will take you through the steps to fax you a copy of the forms you need. If you are speech or hearing impaired, please call TDD (800) 735-2966 or fax (573) 526-1881.

TAX FORMS

Forms are mailed directly to you based upon the forms you filed last year. If you need additional forms, you may obtain them from Tax Assistance Centers and participating banks, post offices, courthouses, libraries and Department of Revenue Branch or Fee Offices. The Department of Revenue charges for bulk form orders. Up to ten forms may be obtained free of charge. A check or money order payable to the Director of Revenue must accompany orders for more than ten forms. The charge is \$10.00 per 100 forms or any fraction thereof, plus sales tax of 6.225%. An order form (Form MO-33) may be obtained by writing to the **Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, visit our web site at <http://dor.state.mo.us/tax> or call (800) 877-6881 (TDD (800) 735-2966 or fax (573) 526-1881).**

AMENDED RETURN

Missouri does not have a special form for amending individual income tax returns. Use Form MO-1040 for the year being amended, even if you originally filed Form MO-1040A, Form MO-1040B or Form MO-1040C, Form MO-1040P, electronically filed or telefiled. Check the box near the top left of the form to indicate that it is an amended return. Complete the entire return using the corrected figures. Enclose a copy of the federal change or federal amended return. (If you filed Form MO-1040P and you claimed the property tax credit, you will need to file both a Form MO-PTC and a Form MO-1040 and check the boxes to indicate you are amending your return.)

PRIOR YEAR RETURNS AND FORMS

Forms for prior years may be obtained by writing to: **Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022,**

downloading the form from the department's web site at <http://dor.state.mo.us/tax> or call (800) 877-6881. If you are filing a return for years 1997 and prior, please mail it to: **Department of Revenue, Division of Taxation and Collection, P.O. Box 2200, Jefferson City, MO 65105-2200.**



MISSOURI TAXPAYER BILL OF RIGHTS

The purpose of this Bill of Rights is to inform you, the Missouri taxpayer, of your rights under Missouri laws. Missouri statutes include strong incentives for voluntary tax compliance, but at the same time, provide taxpayers protection against inappropriate tax collection efforts. The General Assembly constructed these laws to promote fairness, confidentiality and consistency in application.

GENERAL RIGHTS

PAYMENT OF ONLY THE LEAST TAX DUE

You have the right to plan and arrange your finances in such a manner that you will pay the least amount of tax due under the law.

COURTESY AND CONSIDERATION

You have the right to be treated fairly, with courtesy and consideration at all times by employees of the Department of Revenue. You have the right to know the name or identifying number of the employee who is assisting you. If you feel you are not receiving courteous service from a department employee, you have the right to speak with the employee's supervisor.

PRIVACY AND CONFIDENTIALITY

You have the right to have your personal and financial information kept confidential. You can feel secure in knowing the Department of Revenue will only disclose tax information to other state and federal agencies as provided by law.

INFORMATION AND ASSISTANCE

You have the right to information and assistance in complying with the tax laws. We provide telephone and walk-in help in our offices located throughout the state. To make sure that the Department of Revenue representatives give accurate and courteous answers, a second representative sometimes listens in on telephone calls. If you need additional information, you may obtain copies of the state's tax laws, or the department's regulations that interpret the tax laws and provide information on administrative procedures. Tax law books are available for a small fee to offset the cost of printing. Access <http://mosl.sos.state.mo.us/tax> to view regulations online.

OMBUDSMAN

You have the right to a taxpayer rights advocate, or ombudsman, within the Department of Revenue. The ombudsman is responsible for the resolution of taxpayer complaints and problems. All other routine channels must have been exhausted before the ombudsman will take an active and immediate interest in resolving your problem.

INFORMATIONAL LETTERS

If you have a question concerning your rights or obligations, or the Department of Revenue's opinion as to how the law applies to a specific situation, you have the right to request a non-binding tax assistance letter from the department by writing the Department of Revenue, P.O. Box 629, Jefferson City, MO 65105-0629.

BINDING LETTER RULINGS

If you have a question concerning your rights or obligations as they pertain to a specific set of facts and you would like a legally binding ruling on your question, you have the right to request that the Department of Revenue provide you with a binding letter ruling, which is a written interpretation of the law as it pertains to your specific set of facts. However, you will need to follow the department's regulation that specifies the requirements for requesting binding letter rulings (see 12 CSR 10-1.020).

TAX CLEARANCES

If, for any reason, you need a tax clearance or a certificate of no tax due for your account, you have the right to request a clearance from the Department of Revenue and expect the department to act on the request in a timely and efficient manner. If the requested clearance cannot be issued, you have the right to know what tax reports and payments are required for your account in order for the clearance to be issued. Tax Clearance Requests should be sent to the Department of Revenue, P.O. Box 3666, Jefferson City, MO 65105-3666.

COMPELLED TO TESTIFY

If you are called by the Department of Revenue to testify for any reason, you have the right to know that information obtained from your testimony cannot be used to prosecute you criminally for a violation of Missouri law for the reason you were called to testify.

LEGAL REPRESENTATION

Individuals are not required to have legal representation in proceedings before the Administrative Hearing Commission. The Administrative Hearing Commission (Missouri's "tax court") hears appeals of the Department of Revenue's final decisions and other actions. However, if you desire, you do have the right to have your accountant or attorney represent you during audit procedures, or legal representation at any hearing or proceeding involving the Department of Revenue. You must issue a written Power of Attorney form if you will not be present.

FAX COMMUNICATIONS

Whenever a notice is required to be sent by you to the Director of Revenue by United States mail, you have the right to substitute the written notice with an electronic transmission known as a fax. The fax shall be construed as adequate notice if otherwise timely sent. A notice being served by fax on the director must be transmitted to the director's receiving electronic equipment using telephone number (573) 751-7150.

AUDITS

Department of Revenue audits will be conducted at a reasonable place and time, and you will be given reasonable notice of an upcoming examination. Before or during the initial interview, the auditor will explain the audit process. You have the right to know the department's tax auditors are not evaluated or appraised based solely upon the dollar amount of their audit assessments or collections.

RECOVERY OF LEGAL EXPENSES

If a court or the Administrative Hearing Commission sides with you in a proceeding opposing the Department of Revenue, you have the right to apply to the court or commission for recovery from the state for reasonable legal fees you incurred. However, you are entitled to this recovery of fees only if the court or commission determines the position of the department was vexatious or not substantially justified.

ERRONEOUSLY FILED LIENS

If the Department of Revenue erroneously or improvidently files a lien against your property, you have the right to request that the

department release the lien, request expungement of the lien from the county recorder's records, and notify any creditors who were affected by the department's actions.

INCOME TAX

ABATEMENT OF ERRONEOUS TAX

You have the right to petition the Department of Revenue to abate any tax due that was erroneously or illegally assessed.

EXTENSION OF TIME

If, for a good cause, you need additional time to file your Missouri income tax return, you have the right to request a filing extension of up to six months. Additionally, if you have been granted an extension of time to file your federal income tax return by the Internal Revenue Service, you are also entitled to an equal extension of time to file your Missouri return. In all cases, however, the extension of time to file does not extend the time to pay. You will be responsible for paying any interest accrued during the period.

DEFICIENCIES

REASON FOR UNDERPAYMENT

If you are sent a billing (Notice of Adjustment) by the Department of Revenue requesting either an initial payment or an additional payment for income taxes, you have a right to know why the department has determined you owe the amount billed.

PROTEST OF DEFICIENCY

If you do not respond to the Notice of Adjustment, you will be issued a Notice of Deficiency by certified mail. You have a right to dispute the amount assessed you in a Notice of Deficiency by filing an official protest with the Department of Revenue within 60 days (150 days if outside the U.S.) of the date you were sent the notice. At that time, the department will reconsider the proposed deficiency, and render a Final Determination notifying you of the findings of fact and the basis of the Final Determination. Your protest may also include a request for an informal hearing.

APPEAL OF THE DEPARTMENT'S DECISION

If you are still not satisfied with the Department of Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the department.

APPEAL OF ADMINISTRATIVE HEARING COMMISSION'S FINDINGS

Finally, once you have exhausted your appeals through the administrative channels explained above, you have the right to take your appeal to the state court system. Again, however, you must file your appeal with the appropriate state court within 30 days of the Final Determination by the Administrative Hearing Commission.

STATUTE OF LIMITATIONS ON DEFICIENCIES

You have the right to know that, in general, you will not be sent a notice of deficiency for additional payment of income taxes more

than three years after the date you filed the return or the due date, whichever is later. However, there are three exceptions to this general rule: 1) If you fail to amend your Missouri return and pay any additional tax due, plus applicable interest within 90 days after a federal adjustment, the department can bill you later than three years after the original return was filed; 2) If you omit more than 25% of your Missouri adjusted gross income, the department can take up to six years to bill you for the additional tax, interest or additions to tax; 3) If you fail to file a return or file a fraudulent return, there is no time limitation for the department to bill you for the tax, interest and additions to tax.

REFUNDS

REFUND CLAIMS

The Department of Revenue has the duty to refund any overpayment of income tax due. If you believe you are due a refund, you have the right to file an amended return and request a refund, provided you file the amended return within three years of the filing of the original return or within two years of the date the tax was paid or within one year and 90 days from the Final Determination by the Internal Revenue Service. Upon receipt, the department will review the return and notify you of its action.

PROTEST OF DENIED CLAIM

If your amended return and claim for a refund are denied, you have the right to dispute the denial by filing an official protest with the Department of Revenue. However, you must file the protest within 60 days of the denial. At that time, the department will reconsider the claim, make a Final Determination, and notify you of its findings and the basis of the decision.

APPEAL OF THE DEPARTMENT'S DECISION

If you are still not satisfied with the Department of Revenue's decision, you have the right to seek a review of your case by the Administrative Hearing Commission, which is not part of the Department of Revenue. However, you must file your appeal with the Administrative Hearing Commission within 30 days of the date you were sent the Final Determination by the department.

APPEAL OF ADMINISTRATIVE HEARING COMMISSION'S FINDINGS

Finally, once you have exhausted your appeals through the administrative channels explained, you have the right to take your appeal to the state court system. Again, however, you must file your appeal within 30 days of the Final Determination by the Administrative Hearing Commission.

INTEREST ON OVERPAYMENTS

You have the right to receive an interest payment from the Department of Revenue for any overpayment of the income tax due for a filing period if the department does not refund to you the amount overpaid within four months of the date you file your return, the original due date, or the extended due date, whichever is later.

2000 Table for Determining Amount of Property Tax Credit or Refund

Line 32 — Total REAL ESTATE TAX OR 20% Rent Paid

Line 29 — Total HOUSEHOLD INCOME		OVER										OVER										OVER												
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0			
		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN												
OVER	BUT NOT OVER	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0		
0		Refund or credit is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Line 32, Form MO-1040P).																																
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4			
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21				
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12				
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2				
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18					
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8					
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22						
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11						
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25							
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13							
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1							
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14								
16,600	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1								
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13									
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25										
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22											
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7											
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17												
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2												
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11													
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20														
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4														

EXAMPLE:

If Line 32 of Form MO-1040P is \$275 and Line 29 is \$19,000, then the tax credit or refund would be \$27.

EXAMPLE:
If Line 32 of Form MO-1040P is \$275 and Line 29 is \$19,000, then the tax credit or refund would be \$27.

Table continued on next page

2000 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. "098" should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. "475" should be entered in the space provided.

The following should be considered in determining your public school district number.

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crocker R-II	109	Gainesville R-V	160	Howard Co. R-II	
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Crystal City 47	110	Galena R-II	161	(Glasgow)	168
Adrian R-III	001	Callao C-8	061			Gallatin R-V	162	Howell Valley R-I	210
Advance R-IV	002	Camdenton R-III	062	Dadeville R-II	111	Gasconade C-4 (Falcon) . .	163	Hudson R-IX	211
Affton 101	003	Cameron R-I	063	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Humansville R-IV	212
Albany R-III	004	Campbell R-II	064	Davis R-XII	113	(Hermann)	197	Hume R-VIII	213
Altenburg 48	005	Canton R-V	065	DeSoto 73	114	Gasconade Co. R-II		Hurley R-I	214
Alton R-IV	006	Cape Girardeau 63	066	Delta C-7 (Deering)	385	(Owensville)	376		
Appleton City R-II	008	Carl Junction R-I	067	Delta R-V	116	Gideon 37	165	Iberia R-V	215
Arcadia Valley R-II		Carrollton R-VII	068	Dent-Phelps R-III		Gilliam C-4	166	Independence 30	217
(Ironton)	009	Carthage R-IX	069	(RFD, Salem)	117	Gilman City R-IV	167	Iron Co. C-4 (Viburnum) .	218
Ash Grove R-IV	011	Caruthersville 18	070	Dexter R-XI	118	Glenwood R-VIII	169		
Atlanta C-3	012	Cass Co. R-V	010	Diamond R-IV	119	Golden City R-III	171	Jackson R-II	219
Aurora R-VIII	013	Cassville R-IV	071	Dixon R-I	120	Gorin R-III	172	Jasper Co. R-V	222
Ava R-I	014	Center 58		Doniphan R-I	121	Grain Valley R-V	173	Jefferson C-123	
Avenue City R-IX	015	(Jackson County)	074	Dora R-III	122	Grandview C-4		(Nodaway Co.)	223
Avilla R-XIII	016	Centerville R-I	077	Drexel R-IV	123	(Jackson Co.)	174	Jefferson City	224
		Central R-III (Park Hills) .	480	Dunklin R-V		Grandview R-II		Jefferson Co. R-VII	
Bakersfield R-IV	017	Centralia R-VI	079	(Jefferson Co.)	124	(Jefferson Co.)	175	(RFD, Festus)	225
Ballard R-II	018	Chadwick R-I	080			Green City R-I	177	Jennings	227
Bayless	019	Chaffee R-II	081	East Buchanan Co. C-I		Greene Co. R-VIII		Johnson Co. R-VII	571
Bell City R-II	020	Charleston R-I	083	(Gower)	125	(Rogersville)	277	Joplin R-VIII	228
Bellevue R-III	022	Chilhowee R-IV	084	East Carter Co. R-II		Green Forest R-II	178	Junction Hill C-12	229
Belton 124	023	Chillicothe R-II	085	(Ellsinore)	126	Green Ridge R-VIII	179		
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	East Lynne 40	127	Greenfield R-IV	180	Kansas City 33	231
Bevier C-4	026	Clarksburg C-2	087	East Newton Co. R-VI . . .	128	Greenville R-II	181	Kearney R-I	232
Billings R-IV	029	Clarkton C-4	088	East Prairie R-II	129	Grundy Co. R-V (Galt) . .	182	Kelso C-7	233
Bismarck R-V	030	Clayton	089	El Dorado Springs R-II . .	131			Kennett 39	234
Blackwater R-II	031	Clearwater R-I	090	Eldon R-I	132	Hale R-I	184	Keytesville R-III	235
Bloomfield R-XIV	033	Clever R-V	091	Elsberry R-II	134	Halfway R-III	185	King City R-I	236
Blue Eye R-V	034	Climax Springs R-IV	092	Eminence R-I	135	Hamilton R-II	187	(Washington Co.)	237
Blue Springs R-IV	035	Clinton	093	Everton R-III	137	Hancock Place	188	Kingston 42 (Caldwell	
Bolivar R-I	037	Clinton Co. R-III		Excelsior Springs 40 . . .	138	Hannibal 60	189	Co.)	238
Boncl R-X	038	(Plattsburg)	397	Exeter R-VI	139	Hardeman R-X	190	Kingsville R-I	239
Boone Co. R-IV		Cole Camp R-I	096			Hardin-Central C-2	191	Kirbyville R-VI	240
(Hallsville)	186	Cole Co. R-I		Fair Grove R-X	140	Harrisburg R-VIII	192	Kirksville R-III	241
Boonville R-I	039	(Russellville)	432	Fair Play R-II	141	Harrisonville R-IX	193	Kirkwood R-VII	242
Bosworth R-V	040	Cole Co. R-II		Fairfax R-III	142	Hartsville R-II	194	Knob Noster R-VIII	244
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Fairview R-XI	144	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Farmington R-VII	146	Hazelwood	196		
Branson R-IV	044	Columbia 93	098	Fayette R-III	147	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Braymer C-4	046	Community R-VI	099	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	(RFD, Lebanon)	247
Breckenridge R-I	047	Concordia R-II	101	Festus R-VI	149	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Brentwood	048	Cooper Co. R-IV		Fordland R-III	151	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Bronaugh R-VII	049	(Bunceton)	054	Forsyth R-III	152	(Urbana)	201	Lafayette Co. C-1	
Brookfield R-III	050	Cooter R-IV	103	Fort Osage R-I (Route 2,		Higbee R-VIII	202	(Higginsville)	249
Brunswick R-II	052	Couch R-I	104	Independence)	153	High Point R-III	203	Lakeland R-III	
Buchanan Co. R-IV		Cowgill R-VI	105	Fort Zumwalt R-II	154	Hillsboro R-III	204	(Deepwater)	251
(DeKalb)	115	Craig R-III	106	Fox C-6 (Arnold)	155	Holcomb R-III	205	Lamar R-I	252
Bucklin R-II	053	Crane R-III	107	Francis-Howell (R-III) . .	156	Holden R-III	206	LaMonte R-IV	253
Bunker R-III	055	Crawford Co. R-II (Cuba) .	108	Franklin Co. R-II		Holiday C-2	207	LaPlata R-II	285
Butler R-V	056	(RFD, New Haven)	157	Crawford Co. R-I		Hollister R-V	208	Laquey R-V	254
Cabool R-IV	057	Crawford Co. R-I		(Bourbon)	041	Fulton 58	159	Laredo R-VII	255

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lathrop R-II	257	Moniteau Co. R-V		Osage Co. R-II (Linn)	274	Santa Fe R-X		Strain-Japan R-XVI	575
Lawson R-XIV	258	(Latham)	256	Osage Co. R-III		(Alma)	250	Strasbourg C-3	494
Lebanon R-III	260	Moniteau Co. R-VI		(Westphalia)	544	Sarcoxis R-II	436	Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	Osborn R-O	373	Savannah R-III	437	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osceola	374	School of the Osage R-II	439	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Oterville R-VI	375	Schuyler Co. R-I	440	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Ozark R-VI	377	Scotland Co. R-I		Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325			(Memphis)	441	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491	Palmyra R-I	378	Scott City R-I	573	Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Paris R-II	379	Scott Co. R-IV (Benton)	442		
Lexington R-V	267	(Versailles)	523	Park Hill	380	Scott Co. Central		Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Parkway C-2	381	(Sikeston)	443	Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Pattonsburg R-II	382	Sedalia 200	444	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonville R-III	383	Senath Hornesville C-8	445	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pemiscot Co. R-III		Seneca R-VII	446	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	(RFD, Caruthersville)	386	Seymour R-II	447	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			Pemiscot Co. Special		Shawnee R-III	448	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	School Dist.	576	Shelby Co. C-1		(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	Perry Co. 32	387	(Shelbyville)	449	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Pettis Co. R-V		Shelby Co. R-IV		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	(Hughesville)	389	(Shelbina)	450	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	Pettis Co. R-XII		Sheldon R-VIII	451		
Louisiana R-II	280	New Bloomfield R-III	336	(RFD, Sedalia)	390	Shell Knob 78	452	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	Phelps Co. R-III		Sherwood Cass R-VIII		Co.)	514
Lutie R-VI	282	New Haven (Franklin		(Edgar Springs)	130	(Creighton)	453	Union Star R-II	515
		Co.)	338	Pierce City R-VI	391	Sikeston R-VI	454	University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Silex R-I	455		
Macon Co. R-I		New York R-IV	341	Pilot Grove C-4	393	Skyline R-II	456	Valley Park	518
(Macon)	284	Newburg R-II	342	Plainview R-VIII	394	Slater	457	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plato R-V	395	Smithton R-VI	458	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Platte Co. R-III		Smithville R-II	459	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	(Platte City)	396	South Callaway R-II		Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		Pleasant Hill R-III	398	(Mokane)	460		
Malta Bend R-V	289	(Graham)	346	Pleasant Hope R-VI	399	South Harrison Co. R-II		Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant View R-VI	400	(Bethany)	461	Warrensburg R-VI	528
Mansfield R-IV	291	Norborne R-VIII	348	Polo R-VII	401	South Holt Co. R-I		Warren Co. R-III	
Maplewood-Richmond		Normandy	349	Poplar Bluff R-I	402	(Oregon)	462	(Warrenton)	529
Heights	292	North Andrew Co. R-VI		Portageville	574	South Iron R-I		Warsaw R-IX	530
(Rosendale)	350	North Harrison R-III		Potosi R-III	403	(Annapolis)	463	Washington	531
North Callaway R-I		(Eagleville)	353	Prairie Home R-V	404	South Nodaway Co. R-IV		Waynesville R-VI	532
(Kingdom City)	351	North Kansas City 74	354	Princeton R-V	405	(Barnard)	464	Weaubleau R-III	533
North Daviess R-III	220	North Mercer Co. R-III		Pulaski Co. R-IV		South Pemiscot R-V		Webb City R-VII	534
North Harrison R-III		(Mercer)	355	(Richland)	420	(Steele)	465	Webster Groves	535
(Eagleville)	353	North Nodaway Co. R-VI		Purdy R-II	406	Southern Boone Co. R-I	466	Wellington-Napoleon	
North Kansas City 74	354	(Hopkins)	356	Putnam Co R-1	516	Southern Reynolds Co.		R-IX	536
North Mercer Co. R-III		North Pemiscot Co. R-I		Puxico R-VIII	407	R-II	467	Wellston	537
North Harrison R-III		(Wardell)	357			Southland C-9		Wellsville-Middletown	
(Eagleville)	353	North Platte Co. R-I		Ralls Co. R-II (Center)	408	(Cardwell)	468	R-I	538
North Kansas City 74	354	(Dearborn)	358	Raymondville R-VII	410	Southwest Livingston Co.		West St. Francois Co. R-IV	
North Mercer Co. R-III		North St. Francois Co. R-I		Raymore-Peculiar R-II	411	R-I	469	(Leadwood)	570
(Mercer)	355	(Bonne Terre)	352	Raytown C-2	412	Southwest R-V		West Nodaway Co. R-I	
North Nodaway Co. R-VI		North Wood R-IV	359	Reeds Spring R-IV	413	(Barry Co.)	470	(Burlington Junction)	540
(Hopkins)	356	Northeast Nodaway Co. R-V		Renick R-V	414	Sparta R-III	471	West Plains R-VII	541
North Pemiscot Co. R-I		(Ravenwood)	360	Republic R-III		Special School District of		West Platte Co. R-II	
(Wardell)	357	Northeast Randolph Co. R-IV		(Gatewood)	415	St. Louis	577	(Weston)	542
North Platte Co. R-I		(Cairo)	361	Revere C-3	416	Spickard R-II	472	Westran R-I	545
(Dearborn)	358	Northeast Vernon Co. R-I		Rich Hill R-IV	417	Spokane R-VII	473	Westview C-6	546
North St. Francois Co. R-I		(Walker)	526	Richards R-V	418	Spring Bluff R-XV	474	Wheatland R-II	547
(Bonne Terre)	352	Northwest R-I		Richland R-I		Springfield R-XII	475	Wheaton R-III	548
North Wood R-IV	359	(House Springs)	362	(Stoddard Co.)	419	St. Charles R-VI	476	Willard R-II	550
Northeast Nodaway Co. R-V		Northwestern R-I		Richmond R-XVI	421	St. Charles Co. R-V		Willow Springs R-IV	551
(Ravenwood)	360	(Mendon)	363	Richwoods R-VII	422	(Orchard Farm)	477	Windsor C-1	
Northeast Randolph Co. R-IV		Norwood R-I	364	Ridgeway R-V	423	St. Clair R-XIII	478	(Jefferson Co.)	552
(Cairo)	361			Ripley Co. R-III		St. Elizabeth R-IV	479	Winfield R-IV	554
Northeast Vernon Co. R-I				(Gatewood)	164	St. James R-I	481	Winona R-III	555
(Walker)	526			Ripley Co. R-IV		St. Joseph	482	Winston R-VI	556
Northwest R-I				(RFD, Doniphan)	424	St. Louis Career		Woodland R-IV	557
(House Springs)	362			Risco R-II	425	Education	578	Worth Co. R-III	558
Northwestern R-I				Ritenour	426	St. Louis City	483	Wright City R-II	559
(Mendon)	363			Riverview Gardens	427	Stanberry R-II	484	Wyaconda C-1	560
Norwood R-I	364			Rock Port R-II	428	Ste. Genevieve Co. R-II	485		
				Rockwood R-VI	429	Steelville R-III	486	Zalma R-V	561
Oak Grove R-VI	366			Rolla 31	430	Stet R-XV	487		
Oak Hill R-I	367			Roscoe C-I	431	Stewartsville C-2	488		
Oak Ridge R-VI	368					Stockton R-I	489		
Odessa R-VII	369					Stoutland R-II	490		
Oran R-III	370					Strafford R-VI	492		
Oreanville R-IV	371								
Oregon-Howell R-III	246								
Orrick R-XI	372								
Osage Co. R-I (Chamois)	082								